

GAO  
United States  
General Accounting Office  
Washington, D.C. 20548

Office of the General Counsel

AF

B-249796

February 9, 1993

Thomas M. Vapniarek  
Deputy Chief, FM/CARD  
U. S. Agency For International Development  
SA-2, Room 603

Dear Mr. Vapniarek:

This responds to your request that we relieve from liability all unnamed U. S. Government employees involved in a loss of \$1,249.82 in imprest funds reported by the USAID Mission to Suva, Fiji. According to the submission, no evidence of theft or improper disbursements was discovered and you attribute the loss of funds to accounting errors involving reconciliation of U. S. dollars and Fiji dollars. For the reasons explained below, we are returning this request to your office for administrative action.

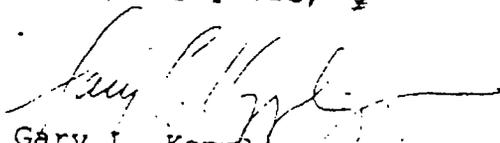
Although the shortage in the imprest fund of U. S. dollars was partially offset by an overage of Fiji dollars, USAID does not appear to have adjusted for the loss under the authority of 31 U.S.C. § 3342(c) (1988). This statute allows an agency to offset losses with gains from certain foreign exchange transactions. If possible, USAID should use this authority to accomplish the necessary account adjustment, obviating the need to seek relief. See B-239483.2, July 8, 1991, 70 Comp. Gen. 616.

Alternatively, GAO has delegated authority to agency and department heads to administratively resolve certain irregularities in the accounts of accountable officers. This authorization applies to physical losses or deficiencies of less than \$3,000. See B-243749, Oct. 22, 1991. Since the amount involved in this case is apparently at most \$1,249.82, USAID has authority to resolve this matter administratively without submission to this Office, upon making the appropriate determinations, in accordance with the standards set forth in Comptroller General

767588/087608

3  
decisions. Thus, we are returning the case to you for  
administrative resolution.

Sincerely yours, \*

  
Gary L. Kepplinger  
Associate General Counsel

APPROPRIATIONS/FINANCIAL MANAGEMENT  
Accountable Officers  
Account deficiency  
Administrative settlement